THE HONOURABLE SRI JUSTICE BILAL NAZKI

AND

THE HONOURABLE SRI JUSTICE G. CHANDRAIAH

W.P. No.3730 of 2006

And

W.P. No.3734 of 2006

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Date: 28-03-2006

Between:

M/s. Shree Jalaram Jewellers, Secunderabad

Represented by its Proprietor and another.

… Petitioners

And

The Assistant Commissioner (CT) No.IV,

Enforcement Wing, Hyderabad and others.

Respondents

THE HONOURABLE SRI JUSTICE BILAL NAZKI

AND

THE HONOURABLE SRI JUSTICE G. CHANDRAIAH

W.P. No.3730 of 2006

And

W.P. No.3734 of 2006

COMMON ORDER: (Per Hon'ble Sri Bilal Nazki, J)

These writ petitions are filed against an order of confiscation of goods under Sub Rule 4 of Rule 53 of A.P.Value Added Tax Rules, 2005. The case of the petitioners is that though they are the owners of the goods of two different consignments, which were seized by the authorities, and they had pleaded before the authorities that they were original owners of the goods, but without hearing them, the respondents passed the orders of confiscation of goods.

The case of the respondents is that the petitioners case that they were owners of the goods was in fact an
after-thought as the driver from whose possession goods were seized, had failed to offer any names of the owners of goods. In any case, the order passed by the Assistant Commissioner (CT) No.IV, Enforcement Wing, is an appealable order.

However, learned counsel for the petitioners submits that as no order copy has been furnished to them, they will not be able to file an appeal, whereas the learned counsel for the respondents submits that the copy of the order is already available with the petitioners and it is annexed to the writ petitions.

Therefore, we allow the petitioners to file an appeal within two weeks from today against the order dated
09-01-2006, and for the purpose of appeal, they may use the copy of the order furnished to this Court with these writ petitions.

Writ petitions are accordingly disposed of. No costs.

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(BILAL NAZKI, J)

28th March 2006

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(G.CHANDRAIAH, J)

N.B:

C.C. in two days.

(b/o)

Lsk